APR 1.9. 2007 E UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Lior GEPSTEIN et al

Serial No.:

10/759,734

Filed:

January 20, 2004

For:

METHODS OF GENERATING

HUMAN CARDIAC CELLS AND

TISSUES AND USES...

Examiner: Singh, Anoop Kumar

Group Art Unit:

1632

Attorney Docket:

27395

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT TRANSMITTAL

Sir:

- Applicant is and the second (1) X small entity other than small entity
- The fee for claims 37 C.F.R. §1.16(b)-(d) has been calculated as shown below: (2)

| For | Claims after Amendment | Highest Claims Previously Paid | |
|---------------|---------------------------|--------------------------------|--|
| | | | |
| Total Claims | 190 | 195 | |
| Indep. Claims | 6 | 7 | |

| Small Entity | | | | |
|--------------|-----|------|--|--|
| Rate | Fee | | | |
| 0 x \$ 25 | \$ | 0.00 | | |
| 0×\$100 | \$ | 0.00 | | |
| TOTAL: | \$ | 0.00 | | |

| Other Than Small Entity | | | | |
|-------------------------|-----|------|--|--|
| Rate | Fee | | | |
| \$ 50 | \$ | 0.00 | | |
| \$ 200 | \$ | 0.00 | | |
| TOTAL: | S | 0.00 | | |

A response to the Office Action dated October 19, 2006 X is filed herewith (3) has been filed

There is no charge for the additional claims. However, should there be a charge, please charge the additional claim fee and any other amount required to Deposit Account No. 50-1407. A duplicate copy of this form is enclosed, if necessary.

Respectfully submitted,

Martin D. Moynihan

Registration No. 40,338

Date: April 19, 2007



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HUMAN CARDIAC CELLS §

AND TISSUES AND USES... §
§ Attorney Docket: 27395

Examiner: Singh, Anoop Kumar §

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

This is in response to the United States Patent and Trademark Office Action dated October 19, 2006, which response is being made on April 19, 2007, and for which a three-month extension of time fee is due and enclosed herewith.

Applicant submits this response for entry into the record, in which:

Amendments to the Specification begin on page 2.

Amendments to the Claims begin on page 3.

Remarks begin on page 34.

Please amend the above-identified application as follows: